

1548 SW Mockingbird Circle  
Port St. Lucie, FL 34986  
August 1, 2012

The Honorable James M. Peck  
United States Bankruptcy Judge  
Courtroom 601  
United States Bankruptcy Court for the  
Southern District of New York  
One Bowling Green  
New York, NY 10004

**RE: Lehman Brothers Holdings, Inc.  
Chapter 11 Case No. 08-13555 (JMP)  
NOTICE OF HEARING ON THREE HUNDRED TWENTY-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (PARTNERSHIP AND OTHER  
EMPLOYEE CLAIMS)**

Dear Judge Peck:

This is in response to the above-referenced case specifically as it relates to the Partnership Claim.

Exhibit C, Section 2 – Purpose clearly states that the purpose of the Partnership Account Plan is for Employees to receive “additional compensation.” According to Webster’s Seventh New Collegiate Dictionary, these words are defined as follows:

Additional: “added”

Compensation: “payment; wages; something that constitutes an equivalent or recompense”

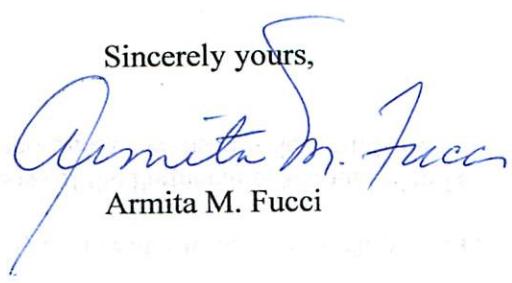
By definition, participation in the Partnership Account Plan constituted proper wages to Employees. The fact that Employees did not contribute to, or have direct ownership in, the Plan is irrelevant; it cannot and should not be ignored that participation in the Plan constituted “added wages” to which the Employees are entitled.

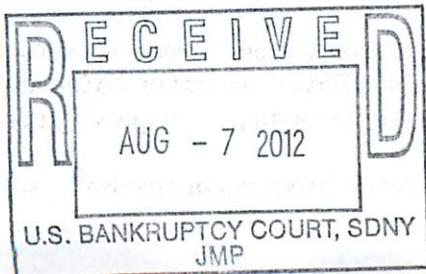
Therefore, the claims of the Participants in the Lehman Brothers Partnership Account Plan should be upheld in their entirety, and not dismissed, reduced or expunged.

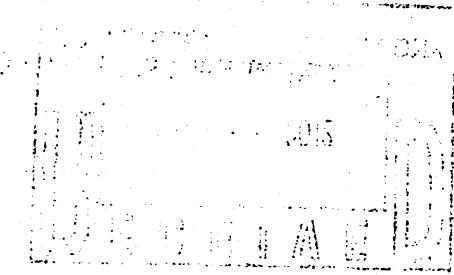
In reaching your decision, please consider the claims of the Employees as valid and legitimate.

Thank you for your consideration.

Sincerely yours,

  
Armita M. Fucci





WILLIAM R. HOWARD

CLERK OF THE COURT  
U.S. DISTRICT COURT  
CLARK COUNTY, NEVADA  
2010-2011 TERM

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